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April 7, 2005

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ORIGINAL

BY OVERNIGHT MAIL

Chairman Pat Miller
c/o Sharla Dillon, Docket Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243

Re: Notice of Consummation of Transaction
Docket No. 05-00044

Dear Chairman Miller:

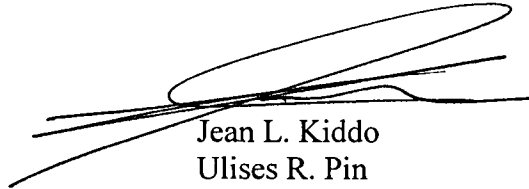
Americatel Corporation d/b/a 123 Americatel ("Americatel"), through undersigned counsel, hereby informs the Authority that the parties have completed the transaction considered by the Commission in the above-captioned Docket. The transaction was consummated on March 29, 2005.

Americatel also hereby notifies the Authority that Almendral, S.A. ("Almendral"), the transferee in the above-referenced transaction, has created a new Chilean holding company, Inversiones Altel Limitada ("Inversiones"), to hold its shares of Empresa Nacional de Telecomunicaciones S.A. ("ENTEL-Chile"). Inversiones will hold all of the Entel Shares purchased. Inversiones is 99.99% owned by Almendral Telecomunicaciones S.A., which in turn is a wholly-owned Chilean subsidiary of Almendral. Almendral directly owns the other 0.01% of Inversiones. The creation of a wholly-owned Almendral subsidiary to hold the ENTEL-Chile shares was contemplated in the petition filed by Americatel with the Authority,¹ and will not change Almendral's status as the transferee. Therefore, this addition does not require an approval by the Authority.

¹ See *In the Matter of the Petition of Americatel Corporation d/b/a 1010 123 Americatel to Complete a Transfer of Control of an Authorized Carrier*, Docket No. 05-00044, Petition, at n.1 (filed Jan. 28, 2005).

An original and thirteen copies of this letter are enclosed. Please date stamp and return the enclosed extra copy of this letter. Questions regarding this matter may be addressed to the undersigned.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jean L. Kiddo", is written over a horizontal line.

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